## **REMARKS**

Claim 1 is amended so as to recite as a method claim. Claim 1 is fully supported by the specification, in particular, paragraph [0016] which supports the negative limitation by stating that "after the composite nickel coating is formed on the non-magnetic substrate, the high degree of surface smoothness eliminates the need for a subsequent polishing step."

Let us carefully review Ross and see what it actually discloses. Ross discloses three embodiments. See column 2, line 16- column 3, line 65 of Ross. Out of these three embodiments, embodiment three is outside the scope of the claimed invention because it relates to just a sputter coated NiP layer (see column 3, lines 29-31 of Ross). Embodiments one and two relate to an electrolessly deposited NiP layer on a sputter deposited initiation layer of Zn, Ni, and other elements and alloys listed in column 2, lines 20-21, of Ross. However, Ross clearly states for both embodiment one and two that "[t]he NiP layer is then polished and laser textured." Nowhere does Ross disclose "depositing a composite nickel coating on a non-magnetic substrate, the composite nickel coating including an electrolessly deposited nickel layer formed on a sputter deposited nickel layer, [and] eliminating a subsequent polishing step" as recited in claim 1.

In light of this Amendment, a Notice of Allowance is respectfully solicited.

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In the event that the transmittal letter is separated from this document and the Patent and Trademark Office determines that an extension and/or other relief is required, applicants petition for any required relief including extensions of time and authorize the Commissioner to charge the cost of such petitions and/or other fees due in connection with the filing of this document to <a href="Deposit Account No. 03-1952">Deposit Account No. 03-1952</a> referencing attorney docket no. 146712011100.

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Respectfully submitted.

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